

**IN THE UNITED STATES BANKRUPTCY COURT FOR
THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
W. GRACE & CO., et al.,¹) Case No. 01-1139(JKF)
Debtors.) Jointly Administered
) Objection Date: 5/23, 2011, at 4:00 p.m.
) Hearing Date: Scheduled if Necessary (Negative Notice)

**SEVENTY SECOND MONTHLY APPLICATION OF
DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES TO THE DEBTORS
FOR THE PERIOD FROM FEBRUARY 1 THROUGH FEBRUARY 28, 2011**

Name of Applicant: Deloitte Tax LLP ("Deloitte Tax")

Authorized to Provide Professional Services to: The above-captioned Debtors

Date of Retention: December 20, 2004

Period for which Compensation and
Expense Reimbursement is Sought: February 1 - 28, 2011

Amount of Compensation Sought: \$ 14,679.50

Amount of Expense Reimbursement Sought: \$ 7.50

Total Amount of Compensation and
Expense Reimbursement Sought: \$ 14,687.00

This is a x Monthly, Interim, Final Application

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (Vida Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GBC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

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REIMBURSEMENT OF EXPENSES TO THE DEBTORS
FOR THE PERIOD FROM FEBRUARY 1 THROUGH FEBRUARY 28, 2011

This seventy second monthly application (this "Application") of Deloitte Tax LLP ("Deloitte Tax") is for compensation for services rendered in connection with Deloitte Tax's provision of tax services to the Debtors during the period from February 1 through February 28, 2011, and for reimbursement of expenses incurred in connection therewith. Attached hereto as Exhibit A is the Verification of Jared Gordon of Deloitte Tax.

BACKGROUND

The Order Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Fed. R. Bankr. P. 2014(a), 2016 and 5002 Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Service Providers to the Debtors Nunc Pro Tunc to August 22, 2004 was entered by this Court on December 21, 2004. Prior to August 22, 2004 tax advisory services, for which compensation and expense reimbursement is sought hereunder, along with customs procedures review services, were provided to the Debtors by Deloitte & Touche LLP ("Deloitte & Touche"). As of August 22, 2004, Deloitte & Touche is no longer providing tax services or compensation procedures review services to the Debtors.


FEE AND EXPENSE REIMBURSEMENT DETAIL

Attached hereto as Exhibit B is a summary of fees sought by Deloitte Tax, reflecting each

Deloitte Tax professional providing tax advisory services during this seventy second monthly period, their position, total hours billed, hourly billing rate, and total fees sought. Attached hereto as Exhibit C are daily entries which set forth each professional providing tax advisory services, the applicable project category, a description of the services, the hours expended, the professionals' hourly billing rates, and the total fees incurred. Attached hereto as Exhibit D are details of the expenses incurred by Deloitte Tax professionals in performing tax advisory services to the Debtors during this monthly period.

Dated: April 22, 2011

DELOITTE TAX LLP

A handwritten signature in cursive script, reading "Jared Gordon", is written over a horizontal line.

Jared Gordon
Principal
Deloitte Tax LLP
1700 Market Street
25th Floor
Philadelphia, PA 19103
Tel: 1 (215) 299-5214
Main: 1 (215) 246-2300
Fax: 1 (215) 982-6298

Tax service providers for Debtors and Debtors in Possession

EXHIBIT A

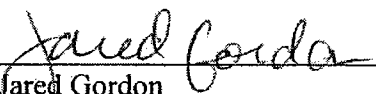
VERIFICATION OF JARED GORDON

PHILADELPHIA

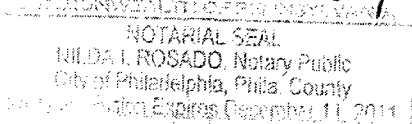
COMMONWEALTH OF PENNSYLVANIA:

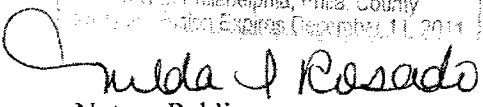
Jared Gordon, after being duly sworn according to law, deposes and says:

- a) I am a principal with the applicant firm of Deloitte Tax LLP.
- b) I have personal knowledge of Deloitte Tax LLP's retention as tax service providers to the Debtors in these Chapter 11 cases.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have been informed of Del.Bankr.LR 2016-2 and the 'Amended Administrative Order Under 11 U.S.C. §§105(a) and 331 Establishing Revised Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members', signed April 17, 2002, and submit that the Application substantially complies with such Rule and Order.


Jared Gordon
Principal

SWORN AND SUBSCRIBED
before me this 22nd day of April, 2011


NOTARIAL SEAL
NILDA I. ROSADO, Notary Public
City of Philadelphia, Phila. County
My Commission Expires December 11, 2011


Nilda I. Rosado
Notary Public
My Commission Expires: December 11, 2011

W. R. Grace

Hours Detail

February 1 through February 28, 2011

Employee	Hours	Billing Rate	Professional Fees
HERNANDEZ, ALVARO JOSE	0.3	\$125	\$37.50
MILAN, EDUARDO O	0.2	\$125	\$25.00
AGUIRRE RIVERA, FEDEREICO	0.9	\$240	\$216.00
OTERO, MARIA D	1.0	\$335	\$335.00
MORALES, SONIA IRIS	1.3	\$145	\$188.50
Puerto Rico	3.7		\$802.00
REED, VALERIE	0.7	\$70	\$49.00
GORDON, JARED	1.0	\$680	\$680.00
BROOKS, THOMAS J	1.7	\$480	\$816.00
General Administration	3.4		\$1,545.00
MENDEZ, MADELINE	2.8	\$70	\$192.50
CHURI, PRIYA BHARAT	9.0	\$480	\$4,320.00
WALKER, DEBORAH	4.0	\$680	\$2,720.00
HEIKKINEN, DEBRA L	7.5	\$680	\$5,100.00
Payroll Tax	23.3		\$12,332.50
Subtotal	30.4		\$14,679.50
Expenses			\$7.50
Total Deloitte Tax LLP Fees for February 2011			\$14,687.00

W. R. Grace							
Hours Detail							
February 1 through February 28, 2011							
Date	Name	Project Category	Grace Contact	Description	Hours	Billing Rate	Professional Fees
2/16/2011	AGUIRRE RIVERA, FEDERICO	Puerto Rico	Joe Bahorich	Requesting files to prepare information requests.	0.2	\$ 240	\$48.00
2/26/2011	AGUIRRE RIVERA, FEDERICO	Puerto Rico	Joe Bahorich	Information request for Personal Property Tax Return.	0.5	\$ 240	\$120.00
2/28/2011	AGUIRRE RIVERA, FEDERICO	Puerto Rico	Joe Bahorich	Email for information request.	0.2	\$ 240	\$48.00
2/18/2011	BROOKS, THOMAS J	General Administration		Updating Interim report and comparison with exhibits previously prepared	1.4	\$ 480	\$672.00
2/18/2011	BROOKS, THOMAS J	General Administration		call with Tony Scoles regarding updating interim bankruptcy report	0.3	\$ 480	\$144.00
2/7/2011	CHURI, PRIYA BHARAT	Payroll Tax	Carol Finke & John Forgach	Employment Tax Time - Deb Heikinen - calculation of payroll withholding amounts	0.7	\$ 480	\$336.00
2/8/2011	CHURI, PRIYA BHARAT	Payroll Tax	Carol Finke & John Forgach	Update payroll tax calculations file for IRS submission- Deb H. Call with Deb	1.5	\$ 480	\$720.00
2/8/2011	CHURI, PRIYA BHARAT	Payroll Tax	Carol Finke & John Forgach	updates to FICA spreadsheet for Deb H and Deb Walker	0.5	\$ 480	\$240.00
				Discussions with Deb Walker/Deb H regarding FICA calculations for 2006. Revise spreadsheet.	2.1	\$ 480	\$1,008.00
2/9/2011	CHURI, PRIYA BHARAT	Payroll Tax	Carol Finke & John Forgach	Updates to FICA spreadsheet and conversations with Deb H and Deb W	1.2	\$ 480	\$576.00
2/10/2011	CHURI, PRIYA BHARAT	Payroll Tax	Carol Finke & John Forgach	Read through final FICA gross up cover letter and calcs.	1.0	\$ 480	\$480.00
2/14/2011	CHURI, PRIYA BHARAT	Payroll Tax	Carol Finke & John Forgach	FICA Refile - review letter for Deb and client call. Adjustments to letter.	2.0	\$ 480	\$960.00
2/16/2011	GORDON, JARED	General Administration		WR Grace interim fee application	1.0	\$ 680	\$680.00
				Payroll: IRS voluntary disclosure - review final spreadsheets to go to IRS; TC-D, Walker (WNT); TC-P. Churi re: required revisions; emails to J. Forgach (Grace) and C. Finke (Grace)	2.0	\$ 680	\$1,360.00
2/8/2011	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	Conf call with P Churi and D Walker regarding spreadsheet for IRS submission; detailed review of revised spreadsheet	3.0	\$ 680	\$2,040.00
2/10/2011	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	IRS letter and spreadsheet	1.0	\$ 680	\$680.00
				Conf call with Carol Finke, John Forgach, Deb Walker and Priya Churi to review final draft letter and spreadsheet; f/u to incorp. changes and finalize	1.0	\$ 680	\$680.00
2/14/2011	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	Reviewed final letter for IRS VDA submission; discussed minor edits w/D			
2/16/2011	HEIKKINEN, DEBRA L	Payroll Tax	Carol Finke & John Forgach	Walker; follow-up with M Jones (WNT)	0.5	\$ 680	\$340.00
2/23/2011	HERNANDEZ, ALVARO JOSE	Puerto Rico	Joe Bahorich	Compliance documentation and archiving	0.2	\$ 125	\$25.00
2/28/2011	HERNANDEZ, ALVARO JOSE	Puerto Rico	Joe Bahorich	Compliance documentation and archiving	0.1	\$ 125	\$12.50
2/15/2011	MENDEZ, MADELINE	Payroll Tax	Carol Finke & John Forgach	IRS correspondence and documentation	1.3	\$ 70	\$87.50
2/16/2011	MENDEZ, MADELINE	Payroll Tax	Carol Finke & John Forgach	IRS correspondence and documentation	0.5	\$ 70	\$35.00
2/24/2011	MENDEZ, MADELINE	Payroll Tax	Carol Finke & John Forgach	irs correspondence and documentation -facilitate overnight delivery	1.0	\$ 70	\$70.00
2/21/2010	MILAN, EDUARDO O	Puerto Rico	Joe Bahorich	Compliance documentation	0.2	\$ 70	\$14.00
2/1/2011	MORALES, SONIA IRIS	Puerto Rico	Joe Bahorich	Upload to eDRMS 2009 tax returns.	1.0	\$ 145	\$145.00
2/17/2011	MORALES, SONIA IRIS	Puerto Rico	Joe Bahorich	Upload to "I" LCSP approval, file copy in billing file and update compliance list.	0.3	\$ 145	\$43.50
2/16/2011	OTERO, MARIA D	Puerto Rico	Joe Bahorich	2009 compliance return review documentation - facilitate approvals	1.0	\$ 335	\$335.00
2/8/2011	REED, VALERIE R	General Administration		WR Grace applications	0.7	\$ 70	\$49.00
2/8/2011	WALKER, DEBORAH	Payroll Tax	Carol Finke & John Forgach	detailed review of revised spreadsheet	0.5	\$ 680	\$340.00
2/9/2011	WALKER, DEBORAH	Payroll Tax	Carol Finke & John Forgach	Conf call with P Churi and D Walker regarding spreadsheet for IRS submission	1.5	\$ 680	\$1,020.00
				Conf call with Carol Finke, John Forgach, DebHeikinen and Priya Churi to review final draft letter and spreadsheet	1.0	\$ 680	\$680.00
2/14/2011	WALKER, DEBORAH	Payroll Tax	Carol Finke & John Forgach	follow up re: revised spreadsheet	0.5	\$ 680	\$340.00
2/15/2011	WALKER, DEBORAH	Payroll Tax	Carol Finke & John Forgach	Review of IRS VDA submission	0.5	\$ 680	\$340.00
2/18/2011	WALKER, DEBORAH	Payroll Tax	Carol Finke & John Forgach				
				Fees for February 2011	30.4		\$ 14,668.50

W. R. Grace
Expenses Detail
February 1 through February 28, 2011

Date	Name	Description	Related Expenses
2/8/2011	OTERO, MARIA D	Parking-Local	5.00
2/8/2011	MONTANEZ, ANA DELIA	Miscellaneous Exp	2.50
Expenses for February 2011			<u>7.50</u>